



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

Alcoholic Beverage Suppliers

Notice of Change to Filing Requirement

“Schedule C”: Effective June 1, 2006, suppliers selling beer to wholesalers in North Dakota will be required to report using the new **Schedule C** form entitled “Supplier’s Monthly Beer Report of Sales to North Dakota Wholesalers.” Suppliers will be required to submit the Schedule C form in an electronic format approved by the Tax Commissioner for any month the supplier had sales.

The new Schedule C form for electronic filing is in an Excel format and is available on our web site at www.nd.gov/tax. Click on “Alcohol” to access electronic filing and general information. Schedule C instructions are located directly beneath the forms on the web site. The Schedule C is a monthly schedule which should be completed for any month where the supplier has sales and emailed to alcoholtax@state.nd.us. **Zero reports should not be submitted.** If a supplier is unable to submit this form electronically, the supplier may call or email this office at the number or address listed below and request permission to submit the Schedule C in a paper format. A supplier granted permission will be required to submit the report on the Schedule C form approved and provided by the Tax Commissioner.

“Schedule A”: Schedule A – Supplier’s Monthly Liquor Report of Sales to North Dakota Wholesalers has been updated along with the instructions. Please go to our web site and review the instructions and use the updated form.

Notice of General Filing Requirements

All suppliers filing any report electronically with the North Dakota Office of State Tax Commissioner need to complete the **“Registration Application for Electronic Filing”** and mail it to our office. The signature of the company representative appearing on this application shall be deemed to appear on the company’s electronically filed reports. If any person whose signature appears as the authorized agent for the company leaves the employment of the company, our office must be notified and a new application must be filed. This application will be kept on file in our office. An application form is available on our web site.

Schedule C and Schedule A will be considered timely if filed by the due date and all of the required information is complete. North Dakota Century Code (N.D.C.C.) §5-03-09.2 states that a supplier that has made sales to a North Dakota wholesaler shall file a report no later than the thirtieth day of each calendar month covering alcoholic beverages sold or shipped to a North Dakota wholesaler during the preceding calendar month. See the Schedule’s filing instructions for further details.

N.D.C.C. § 5-03-09.3 states that if a supplier fails to file the required report as required by this section, there is imposed a penalty of twenty-five dollars per month for each calendar month or fraction of a month during which the delinquency continues beginning with the month during which the report was due.

For more information, contact Anne Hutchison by telephone at 701-328-2702 or by email at ahutchison@state.nd.us.